

MEMO ENDORSED

LAW OFFICES OF
MICHAEL S. ROSS
ONE GRAND CENTRAL PLACE
60 EAST 42ND STREET
FORTY-SEVENTH FLOOR
NEW YORK, NY 10165

TELEPHONE
(212) 505-4060
FACSIMILE
(212) 505-4054
EMAIL
michaelross@rosslaw.org

April 4, 2013

BY ELECTRONIC MAIL

Honorable Richard J. Sullivan
United States District Court Judge
United States District Court
for the Southern District of New York
Thurgood Marshall
United States Courthouse
40 Foley Square
New York, New York 10007

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Re: Securities and Exchange Commission v. Emanuel Goffer;
09 Civ. 09208 (RJS).

Dear Judge Sullivan:

As Your Honor may recall, I represented the defendant Emanuel Goffer in his criminal case that was tried before you, and I have also represented him the above-captioned S.E.C. matter pending before this Court. I write this letter on behalf of Mr. Goffer and Jane M. E. Peterson, Esq., Trial Attorney for the S.E.C., pursuant to Your Honor's April 1, 2013 Order directing that the parties submit a joint letter advising the Court as to how we intend to proceed in this matter.

Following Mr. Goffer's incarceration, I have been communicating with S.E.C. counsel concerning a possible settlement of this matter. On a number of occasions, documents which Mr. Goffer is required to complete in connection with the S.E.C.'s evaluation of a possible settlement were sent to Mr. Goffer during his incarceration. In some instances, the documents were lost in transit, and in other instances, the documents were not completed fully by Mr. Goffer. Mr. Goffer is currently enrolled in the Resident Drug Abuse Program (RDAP) at the Lewisburg Prison Facility in Lewisburg, Pennsylvania, to treat his addictions; and, as a result of his participation in this program, his ability to receive documents from his wife (who is an attorney) when she visits him personally is limited.

My staff is now communicating with the staff of the Lewisburg Prison Facility, in order to permit us, if possible, to have a special delivery of the documents which were not previously completed by Mr. Goffer and so that we can bring this settlement to conclusion. It is my hope and expectation, subject to what I believe will be S.E.C. counsel's review of the documents submitted by Mr. Goffer, that this matter will be settled soon.

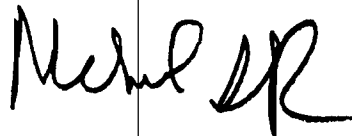
LAW OFFICES OF
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Honorable Richard J. Sullivan
April 4, 2013
Page 2

On behalf of Mr. Goffer and his family, I extend my profound appreciation to S.E.C. counsel and to the Court for their patience in this matter.

Pursuant to Your Honor's Individual Rule of Practice 1(A), I am submitting this letter by email to your chambers and not through electronic case filing (ECF). Should Your Honor wish to have this letter filed with the Court by ECF, I will do so accordingly.

Respectfully submitted,



Michael S. Ross

cc: Jane M. E. Peterson, Esq.
Trial Attorney
U.S. Securities and Exchange Commission
(By electronic mail)

IT IS HEREBY ORDERED THAT the parties submit a joint letter on or before May 6, 2013, updating the Court as to the status of their efforts to resolve this matter.

SO ORDERED
Date


4/4/13
RICHARD J. SULLIVAN
U.S.D.J.